

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Final Maintenance of Effort Report \*\*\***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT: 0368 Belgrade Elem 16 Gallatin**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: **\$13,191**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	249	1,454,257	434,664	413,195	
2007	280	1,445,816	444,654	421,218	4,011
2008			471,369	447,600	13,191

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 -8,441

Is the Expenditure Difference greater than or equal to zero? **NO**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?**

Is the Expenditure Difference less than or equal to the Allowable Reduction? **NO**  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,840

Per-student amount for FY 2007----- 5,164

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? **NO**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

**Approved Exception For FY 2007 4,430**

**Did Applicant Maintain Effort with an Approved Exception?**

Expenditure Difference calculated in Step 1, above -8,441

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 4,011

Total Approved Exception and Allowable Reduction for expenditures 8,441

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT) **YES**

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**PRIME APPLICANT:** 0368 Belgrade Elem 16 Gallatin

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: **\$13,191**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	249	1,454,257	588,152	866,105	
2007	280	1,445,816	633,771	812,045	4,011
2008					13,191

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 -54,060

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**NO**

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**NO**

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,478

Per-student amount for FY 2007----- 2,900

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**NO**

#### Approved Exception For FY 2007

**4,430**

#### Did Applicant Maintain Effort with an Approved Exception?

Expenditure Difference calculated in Step 1, above -54,060

Allowable Reduction for expenditures (50% of the increase in Part B Funding for 2007) 4,011

Total Approved Exception and Allowable Reduction for expenditures 8,441

Does the Total Approved Exception offset the Expenditure Difference?-----

(IF YES, APPLICANT MAINTAINED EFFORT. IF NO, APPLICANT DID NOT MAINTAIN EFFORT)

**NO**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Belgrade Elem 0368**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Belgrade Elem 0368</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	579845.45	584476.98
			2XX	Personal Services - Employee Benefits	101628.09	131699.12
			3XX	Purchased Professional and Technical Services	1198.93	777.95
			4XX	Purchased Property Services	58.50	.00
			5XX	Other Purchased Services	1676.33	501.38
			6XX	Supplies and Materials	8833.31	8644.25
			810	Dues and Fees	3333.30	130.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	101798.94	109699.51
			2XX	Personal Services - Employee Benefits	19714.32	20400.05
			5XX	Other Purchased Services	195.72	.00
			6XX	Supplies and Materials	2398.62	1536.39
			810	Dues and Fees	60.00	150.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	5428.19	1058.90
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	55060.11	56516.61
			2XX	Personal Services - Employee Benefits	5836.02	9188.53
			3XX	Purchased Professional and Technical Services	.00	964.00
			5XX	Other Purchased Services	653.62	494.98
			6XX	Supplies and Materials	33.41	119.17
			810	Dues and Fees	168.00	159.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	37826.37	34184.86
			2XX	Personal Services - Employee Benefits	7379.24	7229.08
			4XX	Purchased Property Services	.00	285.99
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	111214.08	84825.27
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	18489.77	17230.87
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	8234.84	8459.59
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	4334.87	3704.30
<b>District/Coop Totals</b>					<b>1,075,400.03</b>	<b>1,082,436.78</b>

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Belgrade Elem 0368**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Belgrade H S 0369</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	215230.24	188873.87
			2XX	Personal Services - Employee Benefits	47871.89	37018.00
			3XX	Purchased Professional and Technical Services	1162.44	426.50
			4XX	Purchased Property Services	479.17	.00
			5XX	Other Purchased Services	223.79	319.71
			6XX	Supplies and Materials	5442.81	31284.28
			810	Dues and Fees	70.00	45.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	13987.27	14792.66
			2XX	Personal Services - Employee Benefits	2296.28	2320.86
			5XX	Other Purchased Services	77.78	.00
			6XX	Supplies and Materials	965.45	556.47
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	1977.19	395.48
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	34731.07	36035.02
			2XX	Personal Services - Employee Benefits	3742.97	5476.92
			5XX	Other Purchased Services	393.20	784.53
			6XX	Supplies and Materials	14.29	78.54
			810	Dues and Fees	168.00	159.00
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	65.45	65.43
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	6505.59	6383.31
			2XX	Personal Services - Employee Benefits	1631.51	1765.91
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	31254.56	27467.00
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	4523.02	2975.71
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	5212.69	5404.08
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	830.79	750.96
<b>District/Coop Totals</b>					<b>378,857.45</b>	<b>363,379.24</b>
<b>Prime Applicant Totals</b>					<b>1,454,257.48</b>	<b>1,445,816.02</b>